

TENNESSEE STATE BOARD OF EQUALIZATION
BEFORE THE ADMINISTRATIVE JUDGE

IN RE: **Kenneth J. & Mary Alice Matthews**)
 Property ID: 0661 B 012.00)
)
 Tax Year 2014) **Roane County**
) **Appeal No. 99368**

INITIAL DECISION AND ORDER

Statement of the Case

The Roane County Property Assessor valued the subject property for tax year 2014 as follows:

| <u>LAND VALUE</u> | <u>IMPROVEMENT VALUE</u> | <u>TOTAL VALUE</u> | <u>ASSESSMENT</u> |
|-------------------|--------------------------|--------------------|-------------------|
| \$42,000 | \$0 | \$42,000 | \$10,500 |

The taxpayers failed to appeal to the Roane County Board of Equalization. The taxpayers directly appealed to the State Board of Equalization (“State Board”) on October 16, 2014. The undersigned administrative judge conducted the hearing on August 4, 2015 in Kingston. Taxpayers Kenneth and Mary Matthews and Roane County Property Assessor employees Jerry Bare, Vince Cannon, and Josh King participated.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Normally, an appeal to the local board of equalization is a jurisdictional prerequisite to a State Board appeal.¹ However, if a taxpayer can establish “reasonable cause” for the failure to timely appeal to the local board, the State Board may accept a direct appeal filed up to March 1 of the year subsequent to the year in which the time for appeal began to run.² “Reasonable cause” is generally understood to mean “illness or other circumstances beyond the taxpayer’s control.”³

¹ Tenn. Code Ann. §§ 67-5-1401 & 67-5-1412(b).

² Tenn. Code Ann. § 67-5-1412(e).

³ *Associated Pipeline Contractors, Inc.* (Final Decision & Order, Williamson County, Tax Year 1992, issued August 11, 1994).

In this case, the administrative judge finds reasonable cause sufficient to excuse the taxpayers' failure to follow the normal appeal procedures because the taxpayers were understandably distracted by a terminal family illness and several deaths in the family during the relevant time period. Accordingly, the administrative judge finds that the State Board has jurisdiction with respect to the value of the subject property for tax year 2014.

With respect to the value of the subject property, the parties presented their positions but ultimately agreed to a fair market value of \$7,500 for tax year 2014. The administrative judge adopts the parties' stipulation.

ORDER

It is therefore ORDERED that the following value and assessment be adopted for tax year 2014:

| <u>LAND VALUE</u> | <u>IMPROVEMENT VALUE</u> | <u>TOTAL VALUE</u> | <u>ASSESSMENT</u> |
|-------------------|--------------------------|--------------------|-------------------|
| \$7,500 | \$0 | \$7,500 | \$1,875 |

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal **“must be filed within thirty (30) days from the date the initial decision is sent.”** Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or

2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

The result of this appeal is final only after the time expires for further administrative review, usually seventy-five (75) days after entry of the Initial Decision and Order if no party has appealed.

ENTERED this 9th day of October 2015.



Mark Aaron, Administrative Judge
Tennessee Department of State
Administrative Procedures Division
William R. Snodgrass, TN Tower
312 Rosa L. Parks Avenue, 8th Floor
Nashville, Tennessee 37243

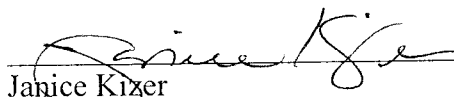
CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and exact copy of the foregoing Order has been mailed or otherwise transmitted to:

Kenneth and Mary Matthews
4990 Auburn Ford
Greenwood, Indiana 46142

David Morgan
Roane Co. Assessor of Property
Roane County Courthouse
200 East Race Street, Suite 5
Kingston, Tennessee 37763

This the 9th day of October 2015.



Janice Kizer
Tennessee Department of State
Administrative Procedures Division